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6 UNITED STATES DISTRICT COURT
7 WESTERN DISTRICT OF WASHINGTON
8 AT SEATTLE

9 MICROSOFT CORPORATION,

10 Plaintiff,

11 v.

12 INTERNAL REVENUE SERVICE,

13 Defendant.
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Case No. C15-369 RSM

Case No. C15-850 RSM

ORDER GRANTING IN PART
STIPULATED MOTION TO EXTEND
TIME FOR REPLY

15 This matter comes before the Court on the parties' stipulated Motion to extend time for
16 Defendant to file a Reply brief in support of its Motion for Summary Judgment. Case No. C15-
17 369, Dkt. #71. This case, originally filed in 2015, has been plagued with delays and stipulated
18 continuances. *See* Case No. C15-369, Dkt. #60. After stating "this will be the last extension
19 absent a more substantial showing of good cause or the scheduling of a telephonic status
20 conference," the Court has granted two more extensions. Most recently, the Court extended the
21 deadline for Microsoft to file a response brief. *See* Case No. C15-369 Dkt. #65.
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23 Now the IRS seeks to extend the deadline to file its Reply brief from July 29, 2022, to
24 September 12, 2022. Case No. C15-369, Dkt. #71 at 2. The IRS says it needs these additional
25 45 days, "[g]iven the broad scope of this matter; the numerous complex issues subject to
26 briefing; the breadth of Plaintiff's Brief in Opposition, its declarations, and exhibits; and the
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1 planned leave of both undersigned counsel for Defendant and the IRS Chief Counsel attorney
2 assigned to this matter.” *Id.* at 1. One IRS attorney assigned to this matter is on leave the week
3 of August 1, 2022, and another has planned leave for the last week of August. *Id.* at 3.

4 The parties have given only surface-level, conclusory reasons for this request. Vacation
5 planned for after the deadline hardly qualifies as good cause. In any event, the IRS had the
6 opportunity to raise this issue when they stipulated to the last set of deadlines. Admittedly, the
7 breadth of Plaintiff’s Brief in Opposition is clear on the face of the filing, justifying more than
8 the standard week to draft a reply brief. The Court therefore finds good cause to grant this
9 stipulation in part.
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11 Having considered the briefing from the parties and the remainder of the record, the
12 Court hereby finds and ORDERS that the parties’ stipulated Motion to extend time for
13 Defendant to file a Reply brief, Case No. C15-369, Dkt. #71, is GRANTED IN PART. The
14 Court will extend the Reply deadline to **Friday, August 12, 2022**.
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16 DATED this 29th day of July, 2022.
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19 RICARDO S. MARTINEZ
20 CHIEF UNITED STATES DISTRICT JUDGE
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